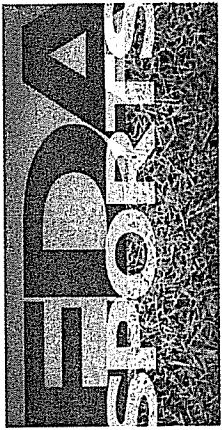


SANDY CITY PARK & RECREATION ADMINISTRATION &
COMMUNITY CENTER AT ALTA CANYON
OPERATIONS & REVENUE STUDY

4 December 2007

By SportsPlan Studio in conjunction with EDA Sports



**SANDY CITY PARKS & RECREATION ADMINISTRATION & COMMUNITY CENTER at
ALTA CANYON**

FINANCIAL FEASIBILITY SUMMARY

| SPACE | AREA (Sq. footage) | Initial Capital Cost Range per sf | Initial Capital Cost Range Totals | Annual Operating Costs | Annual Revenue Potential | Annual Profit Potential |
|--|-----------------------|--------------------------------------|--------------------------------------|---------------------------|-----------------------------|----------------------------|
| Double Gymnasium | 12,391 | \$230.00 - \$250.00 /sf | \$2,849,930 - \$3,097,750 | \$98,900 - \$128,400 | \$192,465 - \$262,260 | \$64,065 - \$163,360 |
| Multi- Purpose Room | 3,171 | \$215.00 - \$230.00 /sf | \$681,765 - \$729,330 | \$44,800 - \$58,000 | \$52,880 - \$70,760 | (\$5,120) - \$25,960 |
| ADDED Fitness: Cardio & Strength ** | 2,000 | \$225.00 - \$245.00 /sf | \$450,000 - \$490,000 | \$20,400 - \$25,500 | \$50,740 - \$62,865 | \$25,240 - \$42,465 |
| 2 nd Level Track | 6,000 | \$160.00 - \$180.00 /sf | \$960,000 - \$1,080,000 | \$6,800 - \$9,000 | \$12,775 - \$15,750 | \$3,775 - \$8,950 |
| ADDED Spinning Room ** | 600 | \$225.00 - \$245.00 /sf | \$135,000 - \$147,000 | \$18,900 - \$23,300 | \$29,150 - \$35,730 | \$5,850 - \$16,830 |
| Party Room(s)* | 600 | \$215.00 - \$235.00 sf | \$129,000 - \$141,000 | \$7,250 - \$11,000 | \$18,000 - \$24,000 | \$7,000 - \$16,750 |
| Indoor Pool | 8,000 | \$300.00 - \$330.00 /sf | \$2,400,000 - \$2,640,000 | \$185,050 - \$216,500 | \$190,225 - \$225,125 | (\$26,275) - \$40,075 |
| Splash Pad | - | | \$350,000 - \$500,000 | | | |
| Totals: | | | | \$382,100 - \$471,700 | \$546,235 - \$696,490 | \$74,535 - \$314,390 |

* Must be in conjunction with either the gym or the pool

** These areas currently exist as "reclaimed" spaces at Alta Canyon (i.e. in Racquetball Court or Conference Room). It is assumed that the existing space will return to original use.

A L T A C A N Y O N S P O R T S C E N T E R

Financial Feasibility Summary

| | Operating Costs | Revenue Potential | Annual Profit Potential |
|---------------------------|------------------------|------------------------|-------------------------|
| Double Gymnasium | \$98,900 to \$128,400 | \$192,465 to \$262,260 | \$64,065 to \$163,360 |
| Multi-Purpose Room | \$44,800 to \$58,000 | \$52,880 to \$70,760 | (\$5,120) to \$25,960 |
| Fitness-Cardio & Strength | \$20,400 to \$25,500 | \$50,740 to \$62,865 | \$25,240 to \$42,465 |
| 2nd Level Track | \$6,800 to \$9,000 | \$12,775 to \$15,750 | \$3,775 to \$8,950 |
| Spinning Room | \$18,900 to \$23,300 | \$29,150 to \$35,730 | \$5,850 to \$16,830 |
| Party Room(s)* | \$7,250 to \$11,000 | \$18,000 to \$24,000 | \$7,000 to \$16,750 |
| Indoor Pool | \$185,050 to \$216,500 | \$190,225 to \$225,125 | (\$26,275) to \$40,075 |
| Totals: | \$382,100 to \$471,700 | \$546,235 to \$696,490 | \$74,535 to \$314,390 |

*Must be in conjunction with either the gym or the pool.

ALTA CANYON SPORTS CENTER

Double Gymnasium

Probable Operating Costs

Salaries and Benefits

| | Low | High |
|--|----------|----------|
| Full-Time Salaries | | |
| Program Coordinator (1/3 time) | \$11,300 | \$17,000 |
| Subtotal Full-Time Salaries | \$11,300 | \$17,000 |
| Benefits and Overtime: Full-Time Employees | \$3,000 | \$4,000 |
| Seasonal Employee Salaries | | |
| Sports Staff | \$18,000 | \$22,000 |
| Fitness Instructors | \$4,000 | \$5,000 |
| Janitorial Staff | \$9,000 | \$12,000 |
| Subtotal Part-Time Salaries | \$31,000 | \$39,000 |
| Benefits: Hourly Employees | \$5,000 | \$6,000 |

Operating Expenses

| | | |
|-----------------------------------|----------|----------|
| Repair and Maintenance | | |
| Facility Repair and Maintenance | \$6,200 | \$7,400 |
| Equipment Repair and Maintenance | \$1,000 | \$2,000 |
| Subtotal Repair and Maintenance | \$7,200 | \$9,400 |
| Supplies & Materials | | |
| Program and Recreational Supplies | \$10,000 | \$15,000 |
| Office/Misc. | \$1,000 | \$2,000 |
| Subtotal Supplies & Materials | \$11,000 | \$17,000 |
| Utilities | | |
| Building Utilities | \$30,400 | \$36,000 |
| Subtotal Utilities | \$30,400 | \$36,000 |

| | | |
|--------------------------------|----------|-----------|
| Total Probable Operating Costs | \$98,900 | \$128,400 |
|--------------------------------|----------|-----------|

Revenue Potential

| | Low | High |
|-------------------------------|----------|----------|
| Youth Leagues | | |
| Avg. No. of Teams | 24 | 32 |
| No. of Seasons per Year | 1 | 1 |
| Avg. No. Players per Team | 10 | 10 |
| Fee per Player per Season | \$55 | \$55 |
| Subtotal Revenue | \$13,200 | \$17,600 |
| Adult Evening Leagues | | |
| Avg. No. of Teams per Session | 18 | 24 |
| No. of Sessions per Year | 4 | 4 |
| Avg. Fee per Team Session | \$450 | \$450 |
| Subtotal Revenue | \$32,400 | \$43,200 |

ALTA CANYON SPORTS CENTER

Double Gymnasium

Lunch Hour Adult Sports Leagues

| | | |
|-------------------------------|---------|---------|
| Avg. No. of Teams per Session | 30 | 40 |
| No. of Sessions per Year | 26 | 26 |
| Fee per Player per Season | \$1.50 | \$1.50 |
| Subtotal Revenue | \$1,170 | \$1,560 |

After School Programs/Youth Summer Camps

| | | |
|----------------------------|----------|----------|
| Avg. No. of Participants | 30 | 60 |
| Avg. No. Sessions per Year | 12 | 12 |
| Avg. Fee per Participant | \$100 | \$100 |
| Subtotal Revenue | \$36,000 | \$72,000 |

Youth Champ Camps

| | | |
|-------------------------------|---------|---------|
| Avg. No. of Camps per Year | 9 | 9 |
| Avg No. Participants per Camp | 10 | 15 |
| Avg. Fee per Participant | \$50 | \$50 |
| Subtotal Revenue | \$4,500 | \$6,750 |

Youth Night

| | | |
|---------------------------------------|--------|--------|
| Avg. No. Activities per Month | 1 | 1 |
| Avg. No. of Months per Year | 12 | 12 |
| Avg. No. of Participants per Activity | 45 | 50 |
| Avg. Fee per Participant | \$1.50 | \$1.50 |
| Subtotal Revenue | \$810 | \$900 |

Sports for Preschoolers/Kinder Camp

| | | |
|--|---------|---------|
| Avg. No. of Sport Programs per Session | 1 | 1 |
| Avg. No. of Sessions | 5 | 5 |
| Avg No. Participants per Session | 15 | 20 |
| Avg. Fee per Participant | \$30 | \$30 |
| Subtotal Revenue | \$2,250 | \$3,000 |

Special Events/Family (Group) Nights

| | | |
|---------------------------------------|---------|---------|
| Avg. No. Activities per Month | 1 | 1 |
| Avg. No. of Months per Year | 12 | 12 |
| Avg. No. of Participants per Activity | 20 | 25 |
| Avg. Fee per Family/Group | \$10.00 | \$10.00 |
| Subtotal Revenue | \$2,400 | \$3,000 |

Group Exercise

| | | |
|---|---------|---------|
| Avg. No. of Classes offered per Session | 2 | 2 |
| Avg. No. of Sessions per Year | 50 | 50 |
| Avg. No. of Participants per Session | 12 | 14 |
| Avg. Fee per Participant | \$3.50 | \$3.50 |
| Subtotal Revenue | \$4,200 | \$4,900 |

ALTA CANYON SPORTS CENTER

Double Gymnasium

Daily Drop-In Increase

| | | |
|-------------------------------|---------|---------|
| Avg. No. of Drop-Ins per Week | 45 | 50 |
| Avg. No. of Weeks per Year | 50 | 50 |
| Avg. Fee per Participant | \$3.50 | \$3.50 |
| Subtotal Revenue | \$7,875 | \$8,750 |

Annual Pass Increase - Family

| | | |
|-------------------------|----------|----------|
| Avg. No. of Passes Sold | 140 | 150 |
| Avg. Fee per Pass | \$300 | \$300 |
| Subtotal Revenue | \$42,000 | \$45,000 |

Annual Pass Increase - Adult

| | | |
|-------------------------|----------|----------|
| Avg. No. of Passes Sold | 150 | 160 |
| Avg. Fee per Pass | \$150 | \$150 |
| Subtotal Revenue | \$22,500 | \$24,000 |

Annual Pass Increase - Couples

| | | |
|-------------------------|---------|---------|
| Avg. No. of Passes Sold | 25 | 35 |
| Avg. Fee per Pass | \$220 | \$220 |
| Subtotal Revenue | \$5,500 | \$7,700 |

Rentals (1 hour rental)

| | | |
|---------------------------|----------|----------|
| Avg. No. Rentals per Week | 1 | 1.5 |
| Avg. No. Weeks per Year | 50 | 50 |
| Avg. Fee per Rental | \$200 | \$200 |
| Subtotal Revenue | \$10,000 | \$15,000 |

Concessions/Merchandise

| | | |
|--|---------|---------|
| Avg. No. Users per Week | 1915 | 2225 |
| Avg. No. of Weeks | 40 | 40 |
| Avg. Cost per User | \$1.00 | \$1.00 |
| Percent Net to Alta Canyon Sports Center | 10% | 10% |
| Subtotal Revenue | \$7,660 | \$8,900 |

| | | |
|-------------------------|-----------|-----------|
| Total Potential Revenue | \$192,465 | \$262,260 |
|-------------------------|-----------|-----------|

Cost Recovery Potential

| | | | |
|--------------------------|----------|-----------|-----------|
| Annual Subsidy or Profit | \$64,065 | \$113,713 | \$163,360 |
| Cost Recovery Potential | 149.9% | 200.1% | 265.2% |

ALTA CANYON SPORTS CENTER

Multi-Purpose Room

Probable Operating Costs

Salaries and Benefits

| | | |
|--------------------------------|----------|----------|
| Program Coordinator (1/3 time) | \$11,300 | \$17,000 |
| Subtotal Full-Time Salaries | \$11,300 | \$17,000 |

| | | |
|---|---------|---------|
| Benefits and Overtime: Full-Time Employ | \$3,000 | \$4,000 |
|---|---------|---------|

Seasonal Employee Salaries

| | | |
|-----------------------------|----------|----------|
| Instructional Staff | \$11,000 | \$13,000 |
| Janitorial Staff | \$3,000 | \$4,000 |
| Subtotal Part-Time Salaries | \$14,000 | \$17,000 |

| | | |
|----------------------------|---------|---------|
| Benefits: Hourly Employees | \$2,000 | \$3,000 |
|----------------------------|---------|---------|

Operating Expenses

Repair and Maintenance

| | | |
|----------------------------------|---------|---------|
| Facility Repair and Maintenance | \$1,500 | \$2,000 |
| Equipment Repair and Maintenance | \$500 | \$500 |
| Subtotal Repair and Maintenance | \$2,000 | \$2,500 |

Supplies & Materials

| | | |
|-----------------------------------|---------|---------|
| Program and Recreational Supplies | \$4,000 | \$4,000 |
| Office/Misc. | \$500 | \$500 |
| Subtotal Supplies & Materials | \$4,500 | \$4,500 |

Utilities

| | | |
|--------------------|---------|----------|
| Building Utilities | \$8,000 | \$10,000 |
| Subtotal Utilities | \$8,000 | \$10,000 |

| | | |
|--------------------------------|----------|----------|
| Total Probable Operating Costs | \$44,800 | \$58,000 |
|--------------------------------|----------|----------|

Revenue Potential

Non-Prime Time Rentals

| | Low | High |
|-------------------------------------|---------|---------|
| Avg. No. of Rental per Week | 1.0 | 1.50 |
| No. of Weeks per Year | 48 | 48 |
| Avg. Fee per Rental (2 hour rental) | \$80 | \$80 |
| Subtotal Revenue | \$3,840 | \$5,760 |

Prime Time Rentals

| | | |
|-------------------------------------|---------|----------|
| Avg. No. of Rental per Week | 0.5 | 1.00 |
| No. of Weeks per Year | 50 | 50 |
| Avg. Fee per Rental (4 hour rental) | \$240 | \$240 |
| Subtotal Revenue | \$6,000 | \$12,000 |

ALTA CANYON SPORTS CENTER

Multi-Purpose Room

General Instruction Classes: Adults

| | | |
|------------------------------------|----------|----------|
| Avg. No. of Classes per Session | 5 | 5 |
| Avg. No. of Sessions per Year | 8 | 8 |
| Avg. No. of Participants per Class | 14 | 15 |
| Avg. Fee per Participant per Class | \$50.00 | \$50.00 |
| Subtotal Revenue | \$28,000 | \$30,000 |

General Instruction Classes: Youth

| | | |
|------------------------------------|----------|----------|
| Avg. No. of Classes per Session | 5 | 5 |
| Avg. No. of Sessions per Year | 8 | 8 |
| Avg. No. of Participants per Class | 8 | 10 |
| Avg. Fee per Participant per Class | \$35.00 | \$35.00 |
| Subtotal Revenue | \$11,200 | \$14,000 |

Youth Indoor Soccer

| | | |
|---------------------------|---------|---------|
| Avg. No. of Teams | 12 | 18 |
| No. of Seasons per Year | 1 | 1 |
| Avg. No. Players per Team | 8 | 10 |
| Fee per Player per Season | \$40 | \$50 |
| Subtotal Revenue | \$3,840 | \$9,000 |

| | | |
|-------------------------|----------|----------|
| Total Potential Revenue | \$52,880 | \$70,760 |
|-------------------------|----------|----------|

Cost Recovery Potential

| | | | |
|--------------------------|-----------|----------|----------|
| Annual Subsidy or Profit | (\$5,120) | \$10,420 | \$25,960 |
| Cost Recovery Potential | 91.2% | 120.3% | 157.9% |

ALTA CANYON SPORTS CENTER

Fitness-Cardio & Strength

Probable Operating Costs

Salaries and Benefits

| | | |
|-----------------------------|---------|---------|
| Seasonal Employee Salaries | | |
| Fitness Instructors | \$1,000 | \$2,000 |
| Janitorial Staff | \$3,300 | \$4,000 |
| Subtotal Part-Time Salaries | \$4,300 | \$6,000 |

| | | |
|----------------------------|---------|---------|
| Benefits: Hourly Employees | \$1,000 | \$1,000 |
|----------------------------|---------|---------|

Operating Expenses

| | | |
|----------------------------------|---------|----------|
| Repair and Maintenance | | |
| Facility Repair and Maintenance | \$1,600 | \$2,000 |
| Equipment Repair and Maintenance | \$6,000 | \$8,000 |
| Subtotal Repair and Maintenance | \$7,600 | \$10,000 |

Supplies & Materials

| | | |
|-----------------------------------|-------|-------|
| Program and Recreational Supplies | \$500 | \$500 |
| Subtotal Supplies & Materials | \$500 | \$500 |

Utilities

| | | |
|--------------------|---------|---------|
| Building Utilities | \$7,000 | \$8,000 |
| Subtotal Utilities | \$7,000 | \$8,000 |

| | | |
|--------------------------------|----------|----------|
| Total Probable Operating Costs | \$20,400 | \$25,500 |
|--------------------------------|----------|----------|

Revenue Potential

| | Low | High |
|---|---------|---------|
| Miscellaneous Specialized Fitness Classes | | |
| Avg. No. of Classes per Session | 2 | 2 |
| Avg. No. of Sessions per Year | 6 | 6 |
| Avg. No. of Participants per Session | 6 | 8 |
| Avg. Fee per Participant | \$50 | \$50 |
| Subtotal Revenue | \$3,600 | \$4,800 |

Daily Drop-In Increase

| | | |
|-------------------------------|---------|---------|
| Avg. No. of Drop-Ins per Week | 25 | 30 |
| Avg. No. of Weeks per Year | 50 | 50 |
| Avg. Fee per Participant | \$3.50 | \$3.50 |
| Subtotal Revenue | \$4,375 | \$5,250 |

Annual Pass Increase - Adult

| | | |
|-------------------------|----------|----------|
| Avg. No. of Passes Sold | 200 | 250 |
| Avg. Fee per Pass | \$150 | \$150 |
| Subtotal Revenue | \$30,000 | \$37,500 |

ALTA CANYON SPORTS CENTER

Fitness-Cardio & Strength

Annual Pass Increase - Couples

| | | |
|-------------------------|---------|---------|
| Avg. No. of Passes Sold | 35 | 45 |
| Avg. Fee per Pass | \$215 | \$215 |
| Subtotal Revenue | \$7,525 | \$9,675 |

Concessions/Merchandise

| | | |
|--------------------------------------|---------|---------|
| Avg. No. Users per Week | 1310 | 1410 |
| Avg. No. of Weeks | 40 | 40 |
| Avg. Cost per User | \$1.00 | \$1.00 |
| Percent Net to Alta Canyon Sports Ce | 10% | 10% |
| Subtotal Revenue | \$5,240 | \$5,640 |

| | | |
|-------------------------|----------|----------|
| Total Potential Revenue | \$50,740 | \$62,865 |
|-------------------------|----------|----------|

Cost Recovery Potential

| | | | |
|--------------------------|----------|----------|----------|
| Annual Subsidy or Profit | \$25,240 | \$33,853 | \$42,465 |
| Cost Recovery Potential | 199.0% | 247.5% | 308.2% |

ALTA CANYON SPORTS CENTER

Indoor Track

Probable Operating Costs

Salaries and Benefits

| | | |
|-----------------------------|---------|---------|
| Seasonal Employee Salaries | | |
| Janitorial Staff | \$2,000 | \$3,000 |
| Subtotal Part-Time Salaries | \$2,000 | \$3,000 |
| Benefits: Hourly Employees | \$300 | \$500 |

Operating Expenses

| | | |
|---------------------------------|---------|---------|
| Repair and Maintenance | | |
| Facility Repair and Maintenance | \$4,000 | \$5,000 |
| Subtotal Repair and Maintenance | \$4,000 | \$5,000 |
| Utilities | | |
| Building Utilities | \$500 | \$500 |
| Subtotal Utilities | \$500 | \$500 |

| | | |
|--------------------------------|---------|---------|
| Total Probable Operating Costs | \$6,800 | \$9,000 |
|--------------------------------|---------|---------|

Revenue Potential

| | Low | High |
|-------------------------------|---------|---------|
| Daily Drop-In Increase | | |
| Avg. No. of Drop-Ins per Week | 25 | 30 |
| Avg. No. of Weeks per Year | 50 | 50 |
| Avg. Fee per Participant | \$3.50 | \$3.50 |
| Subtotal Revenue | \$4,375 | \$5,250 |

Annual Pass Increase - Adult

| | | |
|-------------------------|---------|---------|
| Avg. No. of Passes Sold | 40 | 50 |
| Avg. Fee per Pass | \$150 | \$150 |
| Subtotal Revenue | \$6,000 | \$7,500 |

Annual Pass Increase - Seniors

| | | |
|-------------------------|---------|---------|
| Avg. No. of Passes Sold | 20 | 25 |
| Avg. Fee per Pass | \$120 | \$120 |
| Subtotal Revenue | \$2,400 | \$3,000 |

| | | |
|-------------------------|----------|----------|
| Total Potential Revenue | \$12,775 | \$15,750 |
|-------------------------|----------|----------|

Cost Recovery Potential

| | | | |
|--------------------------|---------|---------|---------|
| Annual Subsidy or Profit | \$3,775 | \$6,363 | \$8,950 |
| Cost Recovery Potential | 141.9% | 180.5% | 231.6% |

ALTA CANYON SPORTS CENTER

Spinning Room

Probable Operating Costs

Salaries and Benefits

| | | |
|-----------------------------|----------|----------|
| Seasonal Employee Salaries | | |
| Fitness Instructors | \$9,000 | \$11,000 |
| Janitorial Staff | \$1,400 | \$1,800 |
| Subtotal Part-Time Salaries | \$10,400 | \$12,800 |
| Benefits: Hourly Employees | \$2,000 | \$2,000 |

Operating Expenses

| | | |
|----------------------------------|---------|---------|
| Repair and Maintenance | | |
| Facility Repair and Maintenance | \$1,000 | \$1,500 |
| Equipment Repair and Maintenance | \$2,000 | \$2,500 |
| Subtotal Repair and Maintenance | \$3,000 | \$4,000 |

Supplies & Materials

| | | |
|-----------------------------------|---------|---------|
| Program and Recreational Supplies | \$2,500 | \$3,000 |
| Subtotal Supplies & Materials | \$2,500 | \$3,000 |

Utilities

| | | |
|--------------------|---------|---------|
| Building Utilities | \$1,000 | \$1,500 |
| Subtotal Utilities | \$1,000 | \$1,500 |

| | | |
|--------------------------------|----------|----------|
| Total Probable Operating Costs | \$18,900 | \$23,300 |
|--------------------------------|----------|----------|

Revenue Potential

| | Low | High |
|------------------------------------|----------|----------|
| Spinning Classes | | |
| Avg. No. of Classes per Week | 10 | 10 |
| Avg. No. of Weeks per Year | 50 | 50 |
| Avg. No. of Participants per Class | 10 | 12 |
| Avg. Fee per Participant | \$5 | \$5 |
| Subtotal Revenue | \$25,000 | \$30,000 |

Annual Pass Increase - Adult

| | | |
|-------------------------|---------|---------|
| Avg. No. of Passes Sold | 25 | 35 |
| Avg. Fee per Pass | \$150 | \$150 |
| Subtotal Revenue | \$3,750 | \$5,250 |

Concessions/Merchandise

| | | |
|--|--------|--------|
| Avg. No. Users per Week | 100 | 120 |
| Avg. No. of Weeks | 40 | 40 |
| Avg. Cost per User | \$1.00 | \$1.00 |
| Percent Net to Alta Canyon Sports Center | 10% | 10% |
| Subtotal Revenue | \$400 | \$480 |

| | | |
|-------------------------|----------|----------|
| Total Potential Revenue | \$29,150 | \$35,730 |
|-------------------------|----------|----------|

Cost Recovery Potential

| | | | |
|--------------------------|---------|----------|----------|
| Annual Subsidy or Profit | \$5,850 | \$11,340 | \$16,830 |
| Cost Recovery Potential | 125.1% | 153.7% | 189.0% |

A L T A C A N Y O N S P O R T S C E N T E R

Party Room

Probable Operating Costs

Salaries and Benefits

| | | |
|-----------------------------|-------|---------|
| Seasonal Employee Salaries | | |
| Janitorial Staff | \$250 | \$1,500 |
| Subtotal Part-Time Salaries | \$250 | \$1,500 |
| Benefits: Hourly Employees | | |
| | \$0 | \$0 |

Operating Expenses

| | | |
|-----------------------------------|---------|---------|
| Repair and Maintenance | | |
| Facility Repair and Maintenance | \$500 | \$500 |
| Subtotal Repair and Maintenance | \$500 | \$500 |
| Supplies & Materials | | |
| Program and Recreational Supplies | \$6,000 | \$8,000 |
| Subtotal Supplies & Materials | \$6,000 | \$8,000 |
| Utilities | | |
| Building Utilities | \$500 | \$1,000 |
| Subtotal Utilities | \$500 | \$1,000 |

| | | |
|--------------------------------|---------|----------|
| Total Probable Operating Costs | \$7,250 | \$11,000 |
|--------------------------------|---------|----------|

Party Room

| | Low | High |
|------------------------------------|----------|----------|
| Birthday/Group Parties | | |
| Avg. No. of Parties per Week | 6 | 8 |
| No. of Weeks per Year | 50 | 50 |
| Avg. Fee per Party (up to 10 kids) | \$60 | \$60 |
| Subtotal Revenue | \$18,000 | \$24,000 |

| | | |
|-------------------------|----------|----------|
| Total Potential Revenue | \$18,000 | \$24,000 |
|-------------------------|----------|----------|

Cost Recovery Potential

| | | | |
|--------------------------|---------|----------|----------|
| Annual Subsidy or Profit | \$7,000 | \$11,875 | \$16,750 |
| Cost Recovery Potential | 163.6% | 230.1% | 331.0% |

A L T A C A N Y O N S P O R T S C E N T E R

Indoor Pool

Probable Operating Costs

Salaries and Benefits

| Full-Time Salaries | Low | High |
|--------------------------------------|----------|-----------|
| Program Coordinator (1/3 time) | \$11,300 | \$17,000 |
| Subtotal Full-Time Salaries | \$11,300 | \$17,000 |
| Benefits and Overtime: Full-Time Emp | \$3,000 | \$4,000 |
| Seasonal Employee Salaries | | |
| Lifeguards/Instructors | \$80,000 | \$90,000 |
| Aquatic Fitness Instructors | \$15,000 | \$19,000 |
| Janitorial Staff | \$3,500 | \$4,000 |
| Subtotal Part-Time Salaries | \$98,500 | \$113,000 |
| Benefits: Hourly Employees | \$15,000 | \$17,000 |

Operating Expenses

| | | |
|-----------------------------------|----------|----------|
| Repair and Maintenance | | |
| Facility Repair and Maintenance | \$6,000 | \$7,000 |
| Equipment Repair and Maintenance | \$2,000 | \$3,000 |
| Subtotal Repair and Maintenance | \$8,000 | \$10,000 |
| Supplies & Materials | | |
| Program and Recreational Supplies | \$11,000 | \$13,000 |
| Staff Uniforms | \$250 | \$500 |
| Office/Misc. | \$1,000 | \$2,000 |
| Subtotal Supplies & Materials | \$12,250 | \$15,500 |
| Utilities | | |
| Natatorium Utilities | \$30,000 | \$32,000 |
| Pool Chemicals | \$7,000 | \$8,000 |
| Subtotal Utilities | \$37,000 | \$40,000 |

| | | |
|--------------------------------|-----------|-----------|
| Total Probable Operating Costs | \$185,050 | \$216,500 |
|--------------------------------|-----------|-----------|

ALTA CANYON SPORTS CENTER

Indoor Pool

| Revenue Potential | Low | High |
|---------------------------------------|------------|-------------|
| Water Fitness Classes | | |
| Average No. of Classes per Session | 8 | 8 |
| Average No. of Sessions per Year | 6 | 6 |
| Average No. of Participants per Class | 10 | 12 |
| Average Fee per Participant | \$50 | \$50 |
| Subtotal Revenue | \$24,000 | \$28,800 |
| Senior Water Fitness Classes | | |
| Average No. of Classes per Session | 4 | 4 |
| Average No. of Sessions per Year | 6 | 6 |
| Average No. of Participants per Class | 8 | 10 |
| Average Fee per Participant | \$30 | \$30 |
| Subtotal Revenue | \$5,760 | \$7,200 |
| Swimming Lessons | | |
| Avg. No. of Classes Per Session | 12 | 12 |
| Avg. No. of Sessions per Year | 18 | 18 |
| Avg. No. of Participants per Lesson | 8 | 10 |
| Avg. Fee per Session per Participant | \$30 | \$30 |
| Subtotal Revenue | \$51,840 | \$64,800 |
| Private Rentals | | |
| Avg. No. of Hourly Rentals per Year | 6 | 8 |
| Avg. Fee per Hourly Rental | \$500 | \$500 |
| Subtotal Revenue | \$3,000 | \$4,000 |
| Youth Camps | | |
| Avg. No. Camps per Month | 4 | 4 |
| Avg. No. of Months per Year | 3 | 3 |
| Avg. No. of Participants per Activity | 20 | 25 |
| Avg. Fee per Family/Group | \$80 | \$80 |
| Subtotal Revenue | \$19,200 | \$24,000 |
| Special Events | | |
| Avg. No. Activities per Month | 2 | 2 |
| Avg. No. of Months per Year | 6 | 6 |
| Avg. No. of Participants per Activity | 150 | 175 |
| Avg. Fee per Participant | \$3.50 | \$3.50 |
| Subtotal Revenue | \$6,300 | \$7,350 |

ALTA CANYON SPORTS CENTER

Indoor Pool

Daily Drop-In Increase

| | | |
|-------------------------------|----------|----------|
| Avg. No. of Drop-Ins per Week | 65 | 75 |
| Avg. No. of Weeks per Year | 50 | 50 |
| Avg. Fee per Participant | \$3.50 | \$3.50 |
| Subtotal Revenue | \$11,375 | \$13,125 |

Annual Pass Increase - Family

| | | |
|-------------------------|----------|----------|
| Avg. No. of Passes Sold | 85 | 95 |
| Avg. Fee per Pass | \$300 | \$300 |
| Subtotal Revenue | \$25,500 | \$28,500 |

Annual Pass Increase - Adult

| | | |
|-------------------------|----------|----------|
| Avg. No. of Passes Sold | 185 | 195 |
| Avg. Fee per Pass | \$150 | \$150 |
| Subtotal Revenue | \$27,750 | \$29,250 |

Annual Pass Increase - Couples

| | | |
|-------------------------|---------|---------|
| Avg. No. of Passes Sold | 25 | 35 |
| Avg. Fee per Pass | \$220 | \$220 |
| Subtotal Revenue | \$5,500 | \$7,700 |

Concessions/Merchandise

| | | |
|--------------------------------------|----------|----------|
| Avg. No. Users per Week | 2500 | 2600 |
| Avg. No. of Weeks | 40 | 40 |
| Avg. Cost per User | \$1.00 | \$1.00 |
| Percent Net to Alta Canyon Sports Ce | 10% | 10% |
| Subtotal Revenue | \$10,000 | \$10,400 |

| | | |
|-------------------------|-----------|-----------|
| Total Potential Revenue | \$190,225 | \$225,125 |
|-------------------------|-----------|-----------|

Cost Recovery Potential

| | | | |
|--------------------------|------------|---------|----------|
| Annual Subsidy or Profit | (\$26,275) | \$6,900 | \$40,075 |
| Cost Recovery Potential | 87.9% | 103.4% | 121.7% |